



**Purchases by Political Subdivisions of the State of Louisiana**

**Sales Tax Exemption Certificate**

*Louisiana Revised Statute 47:305.7(A)(1)*

**For questions about this form, please contact:**

Louisiana Department of Revenue

Phone: (855) 307- 3893

Email: [Sales.Inquiries@la.gov](mailto:Sales.Inquiries@la.gov)

Purchases of tangible personal property, digital products, and taxable services, and/or leases and rentals of tangible personal property and digital products by the political subdivision referenced below are totally exempt from the sales tax levied by the State of Louisiana as provided by La. R.S. 47:305.7(A)(1). The Louisiana Constitution, Article VI, §44(2) defines a political subdivision as “a parish, municipality, and any other unit of local government, including a school board and a special district, authorized by law to perform governmental functions.” Political subdivisions making purchases from vendors requiring a certified exemption certificate may apply by completing Form R-1057, *Political Subdivision Certification*.

**PLEASE PRINT OR TYPE**

|                       |  |   |     |
|-----------------------|--|---|-----|
| Political Subdivision |  | LDR Account Number <i>(if applicable)</i> |     |
| Address               |  |   |     |
| City                  |  | State                                     | ZIP |

The above referenced entity does hereby certify that the entity is a public agency of the State of Louisiana with legal status as one of the following:

- |  |   |
|--|---|
| <input type="checkbox"/> State agency, board, or commission              | <input type="checkbox"/> Parish school board or public school |
| <input type="checkbox"/> Municipal government or instrumentality thereof | <input type="checkbox"/> Law enforcement district             |
| <input type="checkbox"/> Public charter school (La. R.S. 17:3971-4001)   | <input type="checkbox"/> Waterworks district                  |
| <input type="checkbox"/> Hospital service district                       | <input type="checkbox"/> Parish and municipal libraries       |
| <input type="checkbox"/> Public housing authority                        | <input type="checkbox"/> Other _____                          |
| <input type="checkbox"/> Parish government or instrumentality thereof    |   |

Purchases of tangible personal property, digital products, and taxable services, and/or leases and rentals of tangible personal property and digital products by the above referenced political subdivision are totally exempted from the sales tax levied by the State as provided by La. R.S. 47:305.7(A)(1). The Louisiana Constitution, Article VI, §44(2) defines a political subdivision as “a parish, municipality, and any other unit of local government, including a school board and a special district, authorized by law to perform governmental functions”.

The authorized person for the political subdivision certifies that the entity meets the criteria for the sales tax exclusion under La. R.S. 47:305.7(A)(1), and if sales tax is later found to be due, the entity will be responsible for any tax liabilities.

**Notice to Dealer: Report this sale on Schedule A of your sales tax return as an allowable deduction for sales to U.S. government and Louisiana state and local government agencies. This form is valid until December 31, 2030.**

| Signature of Authorized Agent     |                   |
|-----------------------------------|-------------------|
| Authorized Agent                  | Title             |
| Signature <i>Gutchen H. Smith</i> | Date (mm/dd/yyyy) |